

February 6, 2023

**HB 36**

Ad valorem tax; language required to be included in notices of current assessment; revise

**AUTHOR:** Rep. Chuck Martin (49th)

**INTRODUCED:** January 13, 2023

**STATUS:** House Second Readers

**COMMITTEE:** Ways & Means

**BILL SUMMARY:**

House Bill 36 amends 48-5-311, relating to county boards of equalization, duties, review of assessments, and appeals, by allowing a taxpayer with tangible personal property having a fair market value greater than \$200,000 to appeal directly to a hearing officer. The bill also amends 48-5-306, relating to the annual notice of current assessment, contents, posting notice, and new assessment description, by requiring that the option to appeal directly to a hearing officer for tangible personal property with a fair market value of greater than \$200,000 be included on the notice of assessment.

**BILL HISTORY:**

Jan. 13, 2023 at 12:07 PM	House Hopper
Jan. 23, 2023 at 10:40 AM	House First Readers
Jan. 24, 2023 at 10:23 AM	House Second Readers

----- End of Report for HB 36 -----